

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
West Washington School Corp (8220)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,562,473	54.9%	\$5,257,990	52.8%	\$4,915,680	47.5%	\$4,981,765	51.3%
Student Instructional Support	\$493,657	4.9%	\$489,014	4.9%	\$525,743	5.1%	\$514,580	5.3%
Overhead and Operational Nonoperational	\$2,104,957	20.8%	\$2,590,387	26.0%	\$3,512,871	34.0%	\$2,737,534	28.2%
Nonoperational	\$1,964,148	19.4%	\$1,616,520	16.2%	\$1,387,164	13.4%	\$1,482,838	15.3%
Grand Total	\$10,125,234		\$9,953,910		\$10,341,457		\$9,716,717	

Student Instructional Expenditures (Academic Achievement plus Support)

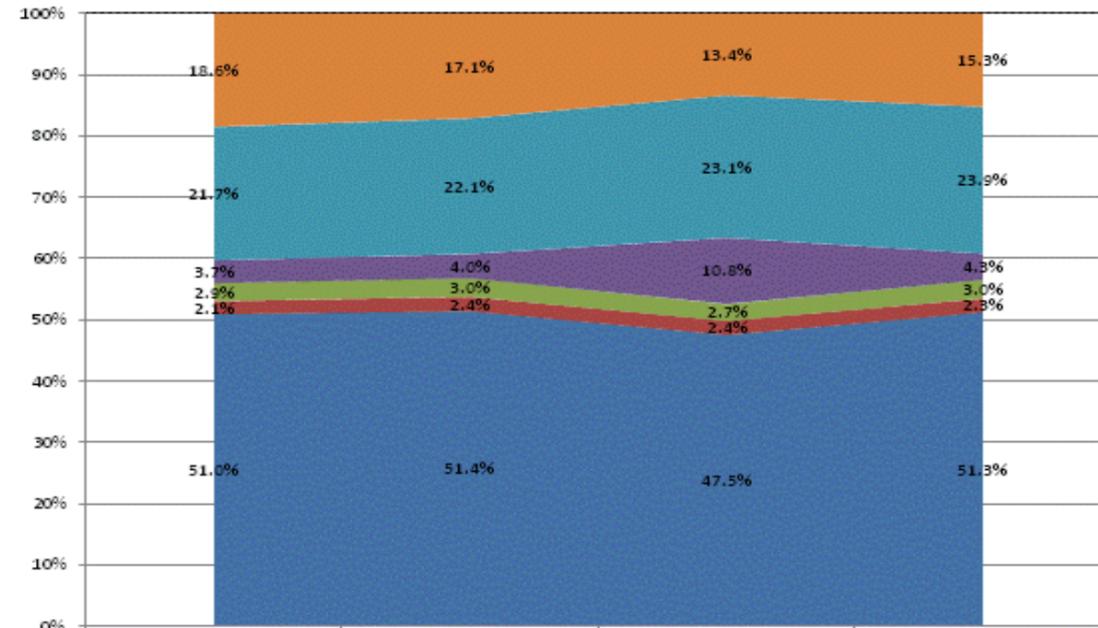
FY 2006
59.8%

FY 2009
57.7%

FY 2013
52.6%

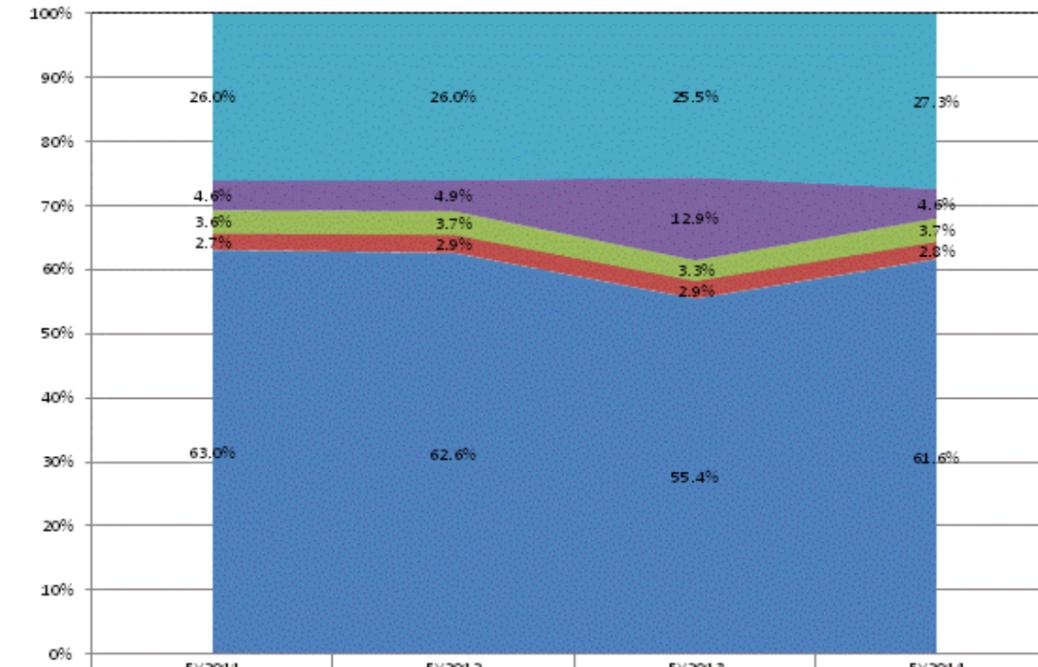
FY 2014
56.6%

All Expenditures



	FY2011	FY2012	FY2013	FY2014
Non-Operational	18.6%	17.1%	13.4%	15.3%
Other Overhead and Operational	21.7%	22.1%	23.1%	23.9%
Corporation Administration	3.7%	4.0%	10.8%	4.3%
School Administration	2.9%	3.0%	2.7%	3.0%
Other Student Instructional Support	2.1%	2.4%	2.4%	2.3%
Student Academic Achievement	51.0%	51.4%	47.5%	51.3%

Operational Expenditures Only



	FY2011	FY2012	FY2013	FY2014
Other Overhead and Operational	26.0%	26.0%	25.5%	27.3%
Corporation Administration	4.6%	4.9%	12.9%	4.6%
School Administration	3.6%	3.7%	3.3%	3.7%
Other Student Instructional Support	2.7%	2.9%	2.9%	2.8%
Student Academic Achievement	63.0%	62.6%	55.4%	61.6%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$209,494	\$278,727	\$288,965	\$301,464	44%	8%	4%
11100 Regular Programs; Elementary	\$1,917,875	\$2,056,954	\$1,814,190	\$1,842,299	-4%	-10%	2%
11300 Regular Programs; High School	\$1,288,173	\$1,725,299	\$1,627,669	\$1,601,640	24%	-7%	-2%
11420 Vocational Education; Agriculture B	\$43,582	\$68,717	\$73,662	\$79,936	83%	16%	9%
11450 Vocational Education; Consumer and Homemaking	\$35,817	\$50,021	\$55,014	\$71,786	100%	44%	30%
11590 Other Vocational Education Programs	\$0	\$0	\$200	\$3,664	N/A	N/A	> 500%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$47,174	\$43,526	N/A	N/A	-8%
12110 Gifted And Talented; Gifted and Talented	\$17,305	\$29,392	\$30,918	\$23,125	34%	-21%	-25%
12210 Mental Disabilities; Mild Mental Disabilities	\$115,646	\$144,753	\$80,022	\$80,422	-30%	-44%	1%
12350 Physical Impairment; Homebound	\$1,944	\$0	\$0	\$665	-66%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$34,037	\$0	\$0	\$0	-100%	N/A	N/A
12710 Equal Opportunity At Risk	\$0	\$10,000	\$0	\$0	N/A	-100%	N/A
12810 Special Education Preschool	\$0	\$0	\$38,271	\$35,296	N/A	N/A	-8%
12900 Other Special Programs	\$4,268	\$3,504	\$330	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$90	\$204	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$20,465	\$13,341	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$13,454	\$18,456	\$11,812	\$5,926	-56%	-68%	-50%
16200 Preventive Remediation	\$17,332	\$508	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$242,109	\$268,345	\$233,290	\$292,845	21%	9%	26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$263,748	\$320,955	\$354,418	\$324,159	23%	1%	-9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$402	\$31,969	\$3,245	\$16,878	> 500%	-47%	420%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$4,933	\$8,208	N/A	N/A	66%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$1,627	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$135,860	\$119,458	\$99,621	\$93,458	-31%	-22%	-6%
22230 Library/Media Services; Audiovisual	\$2,459	\$102	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$38,561	\$500	N/A	N/A	-99%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$9,311	\$1,635	N/A	N/A	-82%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$504	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$14,970	\$8,093	N/A	N/A	-46%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$46,985	\$74,939	N/A	N/A	59%
22400 Academic Student Assessment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$3,230	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$132,249	\$114,054	\$39,989	\$67,876	-49%	-40%	70%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$3,425	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$201,885	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,698,194	\$5,257,990	\$4,915,680	\$4,981,765	6%	-5%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$127,670	\$140,614	\$151,971	\$153,799	20%	9%	1%
21240 Guidance Services; Information Services	\$15,359	\$4,406	\$0	\$0	-100%	-100%	N/A
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21320 Health Services; Medical Services	\$0	\$0	\$2,085	\$0	N/A	N/A	-100%
21340 Health Services; Nurse Services	\$48,869	\$60,315	\$67,300	\$65,797	35%	9%	-2%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$1,179	\$0	\$0	\$0	-100%	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$23,288	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$220,642	\$283,678	\$280,919	\$294,805	34%	4%	5%
24900 Other Support Services, School Administration	\$0	\$0	\$180	\$180	N/A	N/A	0%
Student Instructional Support Total	\$413,719	\$489,014	\$525,743	\$514,580	24%	5%	-2%
Overhead and Operational							

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23110 Board of Education; Service Area Direction	\$14,190	\$29,531	\$38,315	\$34,587	144%	17%	-10%
23120 Board of Education; Service Area Assistants	\$49,987	\$67,435	\$61,699	\$10,561	-79%	-84%	-83%
23150 Board of Education; Legal Services	\$3,675	\$2,836	\$3,864	\$3,544	-4%	25%	-8%
23160 Board of Education; Promotion Expenses	\$3,309	\$2,675	\$3,699	\$5,159	56%	93%	39%
23190 Board of Education; Other Governing Body Services	\$4,356	\$6,302	\$1,297	\$4,325	-1%	-31%	233%
23210 Executive Administration; Office of The Superintendent	\$131,683	\$189,830	\$196,105	\$172,618	31%	-9%	-12%
23220 Executive Administration; Community Relations	\$0	\$0	\$53	\$0	N/A	N/A	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$1,500	\$1,500	\$0	N/A	-100%	-100%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$32,176	N/A	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$40,548	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$754,267	\$710	N/A	N/A	-100%
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$267	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$412	\$1,227	\$1,095	N/A	166%	-11%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$1,181	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$172	N/A	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$1,559	\$2,627	\$0	\$2,646	70%	1%	N/A
25600 Public Information Services	\$0	\$0	\$1,020	\$0	N/A	N/A	-100%
25790 Personnel Services; Other Professional Services	\$0	\$8,266	\$1,279	\$0	N/A	-100%	-100%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$44,040	\$47,855	N/A	N/A	9%
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$8,145	\$10,216	N/A	N/A	25%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$1,114	\$43,117	N/A	N/A	> 500%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$1,639	\$5,195	N/A	N/A	217%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$706,648	\$915,418	\$970,194	\$1,072,614	52%	17%	11%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,882	\$68,069	\$27,439	\$16,207	26%	-76%	-41%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$112,303	\$105,771	\$16,651	\$14,421	-87%	-86%	-13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,550	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$938	\$448	N/A	N/A	-52%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$103,910	\$33,067	N/A	N/A	-68%
26700 Operation and Maintenance of Plant Services; Insurance	\$63,174	\$58,036	\$85,429	\$53,327	-16%	-8%	-38%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$5,689	\$426	N/A	N/A	-93%
27100 Student Transportation; Vehicle Operation	\$233,213	\$317,975	\$347,601	\$355,354	52%	12%	2%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$14,635	\$22,574	N/A	N/A	54%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$129,691	\$217,794	\$211,156	\$188,764	46%	-13%	-11%
27400 Student Transportation; Purchase of School Buses	\$89,003	\$162,734	\$178,600	\$83,184	-7%	-49%	-53%
27500 Student Transportation; Insurance on Buses	\$9,549	\$12,472	\$0	\$37,259	290%	199%	N/A
27700 Student Transportation; Contracted Transportation Services	\$41,084	\$6,061	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$891	\$11,488	\$16,637	N/A	> 500%	45%
27910 Student Transportation; Bus Driver Training	\$399	\$928	\$1,465	\$1,409	253%	52%	-4%
31100 Food Services Operations; Service Area Direction	\$16,197	\$31,888	\$45,005	\$44,492	175%	40%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$282,970	\$380,936	\$301,393	\$184,771	-35%	-51%	-39%
31400 Food Services Operations; Food Purchases	\$0	\$0	\$72,014	\$196,610	N/A	N/A	173%
Overhead and Operational Total	\$1,907,420	\$2,590,387	\$3,512,871	\$2,737,534	44%	6%	-22%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$4,213	\$2,509	\$511	\$427	-90%	-83%	-16%
33200 Community Recreation	\$2,268	\$2,601	\$11,577	\$9,367	313%	260%	-19%
33400 Athletic Coaches	\$92,836	\$102,531	\$106,096	\$109,490	18%	7%	3%
33920 Contributions to Historical Societies	\$0	\$0	\$1,500	\$0	N/A	N/A	-100%
33990 Other Community Services; Other	\$60	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$552	\$0	\$8,189	\$0	-100%	N/A	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$37,270	\$108,888	\$23,443	\$33,020	-11%	-70%	41%

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45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$49,395	\$52,623	N/A	N/A	7%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$364	\$11,522	N/A	N/A	> 500%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$3,109	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$83,204	\$86,970	\$45,670	\$44,210	-47%	-49%	-3%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$2,583	\$6,066	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$115,000	\$130,000	\$82,808	\$160,000	39%	23%	93%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$4,805	\$4,805	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$109,720	\$96,688	\$36,615	\$63,629	-42%	-34%	74%
53100 Debt Services; Lease Rental; Buildings ; Principal	-\$163,983	\$14,755	\$0	\$0	N/A	-100%	N/A
54100 Veterans' Memorial Fund; Principal	\$1,178	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$1,056,246	\$346,421	\$362,149	\$366,752	-65%	6%	1%
54250 Common School Fund; Interest	\$0	\$252,289	\$196,845	\$182,314	N/A	-28%	-7%
54300 Civil Aid Bond Obligations; Principal	\$593,090	\$441,571	\$441,071	\$441,571	-26%	0%	0%
54350 Civil Aid Bond Obligations; Interest	\$0	\$0	\$500	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$10,256	\$25,232	\$15,627	\$0	-100%	-100%	-100%
Nonoperational Total	\$1,944,492	\$1,616,520	\$1,387,164	\$1,482,838	-24%	-8%	7%
Prorated By Fund							
26491 2007 Account Code - PERF	\$72,242	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$370,404	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$24,009	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$583,008	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,431	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$108,314	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,161,408	\$0	\$0	\$0	N/A	N/A	N/A